

ABSTRACT OF THE DISCLOSURE

As magnetic recording density is becoming denser, the spacing between the upper and under shields of a magnetoresistive head decreases accordingly and the insulating gap layers must be made thinner. This poses a problem that breakdown of a magnetoresistive layer occurs if dielectric strength against breakdown voltage is low. A magnetoresistive head is disclosed and its magnetoresistive element comprising a magnetoresistive layer 53 which converts magnetic signals to electric signals and a pair of electrodes 55 for allowing an electrically sensing current to flow across the magnetoresistive layer is made between upper shield 57 and under shield 52 with upper gap layer 59 and under gap layer 58 intervening between the magnetoresistive layer and the shields. By using a multi-layered varistor film or films 56 of a material such as ZnO, SiC, SrTiO, Si etc. in combination with an insulating material SiO<sub>2</sub>, Al<sub>2</sub>O<sub>3</sub>, etc. to connect the magnetoresistive element to the shields and interconnect both electrodes, a magnetoresistive head which withstands breakdown even if the insulating gap layers are made thinner can be provided.